

# The Gazette of India

## EXTRAORDINARY PART II—Section 3 PUBLISHED BY AUTHORITY

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No. 370 ] NEW DELHI, SATURDAY, DECEMBER 1, 1956

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### CENTRAL BOARD OF REVENUE

#### NOTIFICATIONS

##### CUSTOMS

*New Delhi, the 1st December 1956*

**S.R.O. 2891.**—The following draft of certain rules for the provisional assessment of duty which the Chief Customs-Authority proposes to make in exercise of the powers conferred by section 29B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (4) of the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the second day of January, 1957.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Board of Revenue.

#### DRAFT RULES

1. **Short title.**—These rules may be called the Sea Customs Duties (Provisional) Assessment) Rules, 1956.

2. **Definitions.**—In these rules, unless the context otherwise requires—

- (a) 'Act' means the Sea Customs Act, 1878;
- (b) 'Collector' means the Customs Collector;
- (c) 'Form' means a Form appended to these rules;
- (d) 'owner' means the owner of goods which are liable to be assessed under section 29-B of the Act.

3. **Procedure.**—The provisional assessment of duty under section 29-B of the Act shall be made in accordance with the following rules.

4. **Cases falling under clause (a) of section 29B(1) of the Act.**—(1) The owner shall—

- (i) furnish in writing the general description of the goods under the tariff, the value and quantity of the goods as estimated by him, and the grounds on which the estimate is based;
- (ii) produce all available documents such as indent, letter of acceptance and other correspondence which may be relevant for assessing the real value and the quantity of the goods; and

(iii) undertake to submit to the Collector any other such documents which may become available to him before the provisional assessment is made.

(2) Where, in the opinion of the Collector, the real value and quantity of the goods can be determined by a detailed examination of the goods or otherwise than by reference to the documents for want of which provisional assessment has been requested, the Collector may decline to make a provisional assessment and proceed to make the final assessment on the basis of the value or quantity so determined;

(3) Where the final assessment cannot be made under Sub-rule (2), the Collector shall make a provisional assessment of duty on the basis of the value and quantity of the goods as estimated by him.

**5. Cases falling under Clause (b) of section 29B(1) of the Act.**—(1) The Collector may make the provisional assessment on the basis of the information furnished by the owner in regard to the real value and quantity of the goods. In every such case, the owner shall execute a bond in Form I with such sureties as the Collector may require to produce before him within one month or such longer period as the Collector may allow, further documents or proof regarding the real value or quantity of the goods and also undertaking to pay the difference between the duty provisionally assessed and the duty finally assessed under Sub-rule (2).

(2) Where before the expiry of the period referred to in Sub-rule (1) the further document or proof is produced and the Collector is satisfied that the real value or quantity of the goods can be determined, he shall make the final assessment of duty on the basis of the value or quantity so determined. If the owner fails to produce the further document or proof before the expiry of the said period, or if the Collector is satisfied that the further document or proof is not adequate for determining the real value or quantity of the goods the Collector shall make the final assessment to the best of his judgment, provided that the Collector may, on application made to him in this behalf extend the period aforesaid by such period or periods not exceeding one month at a time, subject to the condition that the owner shall, for each such extension, make in addition to the deposit referred to in sub-rule (1) of rule 7, such further deposit not exceeding 20 per cent of the duty to which the goods have been provisionally assessed as may be specified by the Collector.

**6. Cases falling under clause (c) of section 29B(1) of the Act.**—(1) The Collector shall retain representative samples of the goods in such quantities as he deems sufficient and shall make the provisional assessment. If the assessment of such goods involves two or more alternative basis, the provisional assessment shall be made on the basis that the goods are liable to duty at the highest of the rates applicable:

Provided that the Collector may, in his discretion, make the provisional assessment on the basis of the declaration made by the owner, if the owner executes a bond in Form II with such sureties as the Collector may direct, undertaking to accept as final the result of the chemical or other test, to pay the difference between the duty provisionally assessed and the duty finally assessed.

(2) On the completion of the test, the Collector shall make the final assessment of duty.

**7. General.**—(1) Whenever a provisional assessment is made under these rules, the owner shall deposit with the Collector an amount equal to the duty provisionally assessed together with such additional sum not exceeding 20 per cent as the Collector may specify.

(2) When the amount of duty finally assessed is greater than the total amount deposited by the owner including the amount deposited under the proviso to rule 5 (c), the owner shall, on demand being made, pay the difference. If that total amount exceeds the amount of duty finally assessed, the excess shall be refund to the owner.

**8.** Where, in the opinion of the Collector, an owner has habitually failed in the past to produce or furnish, within the period specified in that behalf, documents,

full information or proof for finalisation of assessment, the Collector may, for reasons to be recorded in writing, refuse to make provisional assessment of duty in respect of all or any subsequent consignments of goods of that owner.

## FORM-I

To.

The President of India (Through—)

Whereas the Collector of Customs—may, under Rule 5(1) of the Sea Customs Duties (Provisional Assessment) Rules, 1956, proceed to make provisional assessment in respect of the goods imported by me, namely, —on my undertaking to produce before him within days/months further documents or proof regarding the real value or quantity of the said goods, I hereby bind myself, my heirs, executors, and administrators to pay you on demand and without any demur the difference, if any, between the duty provisionally assessed by the said Collector under the said rule 5(1) of the Sea Customs Duties (Provisional Assessment) Rule, 1956, and the duty finally assessed by the said Collector in respect of the said goods under rule 5(2) of the said Rules.

Dated this—

Signature—

Designation—

Address—

## FORM-II

To

The President of India.

Whereas the Collector of Customs has directed that the duty leviable on the goods imported by me, namely, —be subjected to chemical or other tests under Section 29(B) of the Sea Customs Act,

And Whereas the said Collector may under rule 6 of the Sea Custom Duties (Provisional Assessment) Rules, 1956 proceed to make provisional assessment on the basis of the declaration made by me on my undertaking to accept the final result of the chemical or other tests in respect of the said goods and on my undertaking to pay the difference between the duty provisionally assessed and the duty finally assessed, I hereby bind myself, my heirs, executors and administrators to pay you on demand and without any demur the difference if any between the duty provisionally assessed by the said Collector under the said rule 6(1) of the Sea Custom Duties (Provisional Assessment) Rules, 1956 and the duty finally assessed by the said Collector in respect of the said goods under rule 6(2) of the said rules.

Dated this                      day of                      1956.

Signature

Designation

Address

[No. 137.]

M. PANCHAPPA, Under Secy.

## MINISTRY OF FINANCE

(Department of Revenue),

CUSTOMS

New Delhi, the 1st December, 1956

**S.R.O. 2892.**—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 98-Customs, dated the 1st November, 1956, the Central Government hereby exempts tea when liable to duty under sub-item (iv) of Item No. 5 of the Second Schedule to the Indian Tariff Act, 1934 (32 of 1934), from so much of the duty of Customs leviable thereon under the last mentioned Act as is in excess of eight annas per lb. when such tea is exported from India or the State of Pondicherry.

2. This notification shall be in force upto and inclusive of the 31st December, 1956.

[No. 143.]

M. A. RANGASWAMY, Dy. Secy.

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**MINISTRY OF COMMERCE AND CONSUMER INDUSTRIES**

*New Delhi, the 1st December, 1956*

**S.R.O. 2893.**—In pursuance of the "Explanation" to Item 5 in the Second Schedule to the Indian Tariff Act, 1934 (XXXII of 1934), the Central Government hereby fixes the price of tea for the purpose of the said Item as Rs. 4-3-0 per pound.

[No. (30)(2)PLANT(A)/56.]

P. V. RAMASWAMY, Under Secy.